REMARKS

New claim 62 has been added by this Amendment A and is currently pending. In an effort to expedite prosecution, claims 1-61 have been canceled to focus the application upon certain potential lead compounds; in canceling this subject matter from this application Applicants are not conceding the propriety of any rejection made in the November 30, 2001 Office action and Applicants expressly reserve the right to pursue the remaining subject matter through one or more continuation applications.

New claim 62 is supported in the specification by the most preferred embodiment on pages 91-94.

I. Objection to Disclosure Based on Omitted Pages

The Office has asserted that the disclosure is "incoherent in places" due to the following omitted pages: 52, 53, 160, 162, 164, 166, 167, 170-172, 174-177, 197, 198, and 272.[1]

The instant application is a continuation in part of parent application number 09/574,740, filed on May 18, 2000. The omitted pages recite matter that is explicitly set forth in the parent application. All of the matter disclosed within the omitted pages is recited verbatim in the parent application, from which the instant application claims priority. Therefore, no new matter has been added. As a result, the material contained on the omitted pages should be afforded the same filing date as that of the instant application.

Applicants have amended the specification to include the above-identified omitted pages (see Exhibit A). The table below recites the page number to be inserted and the corresponding page number in the parent application where that matter is supported.

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[1]See Office action mailed November 30, 2001, page 2. The Office also cited pages 290, 292, 302 and 363 as missing from the disclosure; however, these pages fall within the claims and are addressed separately.

New Page No.	Page Number(s) of Parent App. for Support
52	p. 44, line 18 - p. 45, line 10
53	p. 45, line 11 - p. 47, line 3
160	p. 119, line 4 - p. 120, line 4
162	p. 121, line 5 - p. 122, line 2
164	p. 123, line 2 - p. 123, line 30
166	p. 124, line 32 - p. 125, line 35
167	p. 125, line 35 - p. 126, line 30
170	p. 128, line 25 - p. 129, line 23
171	p. 129, line 24 - p. 130, line 18
172	p. 130, line 19 - p. 131, line 23
174	p. 132, line 22 - p. 133, line 23
175	p. 133, line 23 - p. 134, line 25
176	p. 134, line 26 - p. 135, line 17
177	p. 135, line 18 - p. 136, line 26
197	p. 155, line 32 - p. 157, line 2
198	p. 157, line 2 - p. 158, line 3
272	p. 180, line 19 - p. 181, line 19

In addition to the insertion of the omitted disclosure pages, the omitted pages within the claim set have also been added (see Exhibit B). The matter contained on these pages is supported by the disclosure. The information contained on omitted page 290 is supported in the disclosure by pages 41 and 42. The information on omitted page 292 is supported in the disclosure, for example, by pages 45-47. The information on omitted page 302 is supported in the disclosure, for example, by pages 121-124. The information on omitted page 363 is supported in the disclosure by page 238, line 24 to page 239, line 24. The claims from which these omitted pages are a part of have been cancelled by this Office action response.

Accordingly, the basis for this objection has been removed.

II. Objection to Disclosure Based on Unmatched Parenthesis or Bracket in Compound Names

Reconsideration is requested of the objection to the disclosure based on "unmatched parenthesis or bracket[s] in compound names."[2] As requested by the Office, Applicants have reviewed the entire disclosure for similar typographical errors. In response, Applicants have amended the compound names that contain an unmatched parenthesis or bracket or have similar typographical errors. Accordingly, the basis for this rejection has been removed.

III. Claim Rejection Based on 35 U.S.C. §112, First Paragraph

Reconsideration is requested of the rejection of claims 1-61 under 35 U.S.C. §112, first paragraph. As applied to claims 1-61, this rejection is now moot.

The standard for enablement is whether one of ordinary skill in the art could make or use the claimed invention from the disclosures in the application coupled with information known in the art without undue experimentation.[3] Some experimentation, however, to identify operable or preferred species is acceptable, to the extent that the experimentation is not undue. Further, it is not required that an applicant show a specific example for every embodiment of the invention, as long as the specification and the general knowledge of the art would enable one of ordinary skill in the art to make and use the invention.[4]

New claim 62 is generally directed toward compounds having a pyridone central core substituted with B, Q and Y^0 chemical groups. The specification coupled with information generally known in the art enables a skilled artisan to make and use the invention, as defined by new claim 62, without undue experimentation. Specifically, Scheme 3 recites the general

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[2]See Office action mailed November 30, 2001, page 2.

[3]U.S. v. Teletronics, Inc., 8 USPQ2d 1217 (Fed. Cir. 1988).

[4]In re Borkowski, 164 U.S.P.Q. 642, 645 (C.C.P.A. 1970).

synthesis of pyridone compounds possessing the B, R^2 (defined as Q in new claim 62) and Y^0 side chains in the desired orientation around the pyridone core moiety. Further, Scheme 8 describes the introduction of R^2 groups into pyridone intermediates and the resulting products. Thus, these schemes provide the general reaction conditions, reagents and reactants useful for one skilled in the art to make the compounds as defined by new claim 62, without undue experimentation.

In addition to the schemes, the disclosure recites general information for the chemical modification of the various side chain groups (i.e., A, B, Y^0, and R^2). For example, the specification recites a method for conversion of hydroxyl, thiol, and amine functional groups to a variety of derivatives. The methods used to modify these groups include acylation and alkylation.[5]

In addition to the general information and the schemes, the disclosure provides a specific example for the preparation of a representative compound as defined by new claim 62. In particular, Example 29 recites a method for the preparation of a substituted pyridone compound wherein B is isopropyl, Q is a di-substituted phenyl moiety and Y^0 is 4-amidinobenzyl.

Finally, the specification recites a number of specific compounds as defined by new claim 62. For example, claim 62 embraces the compounds recited on page 248, line 11 through page 254, line 5 and also the compounds on page 232, line 9 through page 234, line 16. Thus, there are numerous examples of specific compounds illustrating the compounds as defined by new claim 62.

Accordingly, when viewed in its entirety, the specification discloses general schemes, specific examples and specific compounds which, when coupled with synthetic organic methods generally known in the art, enable a person skilled in the art to make and use the compounds of the instant invention without undue experimentation.

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[5]See Application pages 271 and 272, respectively.

In view of the foregoing arguments, Applicants respectfully request reconsideration and withdrawal of the rejection of claims 1-61 under 35 U.S.C. §112, first paragraph.

IV. Claim Rejection Based on 35 U.S.C. §112, Second Paragraph

Reconsideration is requested of the rejection of claim 58 under 35 U.S.C. §112, second paragraph. The Office has asserted that claim 58 is indefinite for merely reciting a use without any positive, active steps delineating how the use is actually practiced.[6] Claim 58 has been cancelled thus rendering this rejection moot.

V. Claim Rejection Based on 35 U.S.C. §101

Reconsideration is requested of the rejection of claim 58 under 35 U.S.C. §101. The Office has asserted that claim 58 is an improper process claim for failing to set forth any steps involved in the process.[7] Claim 58 has been cancelled thus rendering this rejection moot.

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[6]Office action mailed November 30, 2001, page 4.

[7]Id.

Version With Markings to Show Changes Made

IN THE SPECIFICATION:

The first paragraph of page 190 has been amended as follows:

EX-1D) Compound **EX-1C** (0.209 g, 0.56 mmol), EDC (0.140 g, 0.73 mmol) and HOBt (0.112 g, 0.73 mmol) were mixed in 1.5 ml DMF, and the mixture was stirred at 20 °C for 10 minutes. To this mixture was added the premixed solution of (4S)-(9Cl)-N-[[[4-amino-5-hydroxy-5-(2-thiazolyl)pentyl]amino]iminomethyl]-4-methoxy-2,3,6-trimethylbenzenesulfonamide HCl salt (0.387 g, 0.73 mmol), diisopropylethylamine (0.65 ml, 3.93 mmol) in 1.5 ml DMF. The combined reaction mixture was stirred for 45 minutes at 20 °C. The reaction mixture was partitioned between ethylacetate and saturated ammonium chloride aqueous solution. The organic phase was washed with saturated aqueous potassium carbonate and ammonium chloride solution, dried over Na_2SO_4. After removing the ethylacetate, the residue was subjected to a Biotage silica gel column chromatography to yield a white solid as the product N-[2(S)-1(R,S)-2-[1-hydroxy-1-(2-thiazolyl)]-5-[[(4-methoxy-2,3,6-trimethyl)sulfonylamino]-iminomethyl]aminopentyl]-2-[3-benzylsulfonylamino-2-oxo-2*H*-quinolin-1-y[)]]acetamide **(EX-1D)** (0.347 g, y = 76%). HPLC-MS (0 to 95% AcCN / 6 min @ 1.0 mL / Min @ 254 nm @ 50 °C): retention time 3.75 min, $M+H^+$ = 810.3 for formula $C_{37}H_{43}N_7O_8S_3$. Since the compound is a mixture of two diastereomers, the ^1H NMR and ^{13}C NMR was complex.

The second paragraph beginning on page 190 and continuing on page 191 has been amended as follows:

EX-1E) Compound **EX-1D** (0.32 g, 0.395 mmol) was mixed with 1,3-dihydro-1-hydroxy-3,3-bis(trifluoromethyl)-1-oxide-1,2-benziodoxole (0.238 g, 0.593 mmole) in 5 ml acetonitrile. The mixture was stirred at 20 °C for 2 hours. It was then mixed with 30 ml 1M $NaHSO_3$ aqueous solution. The combined solution was extracted with ethylacetate, and the organic phase was washed

with saturated $NaHCO_3$ aqueous solution and dried over Na_2SO_4. After removing the ethylacetate, the remaining residue was subjected to a silica gel flash column chromatography using 30% ethylacetate in hexane as elute to yield a white solid as the product N-[[] [2(S)-2-[1-Oxo-1-(2-thiazolyl)]-5-[[[(4-methoxy-2,3,6-trimethyl)sulfonylamino]iminomethyl]amino]pentyl]-2-[()][3-benzylsulfonylamino-2-oxo-2*H*-quinolin-1-yl[)]]acetamide **(EX-1E)** (0.296 g, 93%). HPLC-MS (0 to 95% AcCN / 6 min @ 1.0 mL / Min @ 254 nm @ 50 °C): retention time 4.07 min, $M+H^+$ = 808.2 for formula $C_{37}H_{41}N_7O_8S_3$. ^1H NMR (400 MHz, acetone-d_6): d 1.71 (b, 4H), 2.07 (s, 3H), 2.59 (s, 3H), 2.64 (s, 3H), 3.24 (m, 2H), 3.80 (s, 3H), 4.62 (s, 2H), 5.17 (d, J = -16.4 Hz, 1H), 5.22(d, J = 16.4Hz, 1H), 5.62 (m, 1H), 6.47 (b, 2H), 6.64(s, 1H), 7.24 (m, 4H), 7.36 (m, 3H), 7.44 (m, 2H), 7.59 (t, J = 7.2 Hz, 2H), 7.95 (b, 1H), 8.08 (m, 3H). ^{13}C NMR (101 MHz, $CDCl_3$): d 12.0, 15.6, 18.6, 24.2, 41.1, 46.6, 55.8, 55.9, 58.5, 66.1, 112.3, 120.3, 121.2, 123.8, 124.8, 128.5, 129.1, 129.2, 129.3, 129.6, 129.7, 129.9, 123.0, 131.9, 135.8, 136.7, 137.0, 139.0, 146.1, 157.4, 158.0, 158.8, 165.6, 167.7, 192.0.

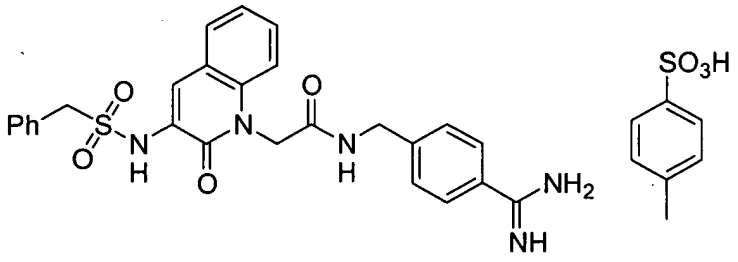
The first full paragraph on page 191 has been amended as follows:

Compound **EX-1E** (0.240 g, 0.296 mmol) was treated with thioanisole (0.220 g, 1.78 mmol) and 8 ml trifluoroacetic acid for 5 hours. After removing the TFA, the residue was triturated in diethylether twice and ethylacetate once to give a white amorphous solid as the product N-[[] [2(S)- 2-[1-Oxo-1-(2-thiazolyl)]-5-[[(amino)iminomethyl][)]amino] pentyl]-2-[()][3-benzylsulfonylamino-2-oxo-2*H*-quinolin-1-yl][)]acetamide trifluoroacetic acid salt (0.183 g, yield of 87%). HPLC-MS (0 to 95% AcCN / 6 min @ 1.0 mL / Min @ 254 nm @ 50 °C): retention time 3.07 min, $M+H^+$ = 596.2 for formula $C_{27}H_{29}N_7O_5S_2$. ^1H NMR (400 MHz, DMSO-d_6): d 1.58 (bm, 2H), 1.67 (bm, 1H), 1.90 (b, 1H), 3.10 (bm, 2H), 4.60 (s, 2H), 3.80 (s, 3H), 4.62 (s, 2H), 5.01 (d, J = -17.2 Hz, 1H), 5.11 (d, J = -17.2 Hz, 1H), 5.38 (m, 1H), 6.80-7.70 (m, 15H), 8.14(s, 1H), 8.23 (s, 1H), 8.88 (b, 1H), 9.99 (d, J = 8.0

Hz, 1H). ^{13}C NMR (101 MHz, DMSO-d_6): d 25.3, 28.0, 44.9, 48.6, 54.4, 58.0, 114.2, 119.7, 121.9, 124.8, 126.1, 128.2, 128.3, 128.7, 131.0, 135.9, 137.1, 138.7, 144.7, 145.4, 156.6, 157.4, 164.4, 166.8, 191.4.

The second full paragraph beginning on page 191 and continuing on page 192 has been amended as follows:

Example 2



EX-2A) 3-Benzylsulfonylamino-2-oxo-2*H*-quinolin-1-yl)acetic acid was coupled with benzyl-[[(4-aminomethylphenyl)iminomethyl] amino]carbamate hydrogen chloride salt using EDC, HOBt as coupling agents in the presence of DIEA in DMF. Work up procedure gave a white amorphous solid as the product, N-[[4-[(benzylcarbonyl [-] amino)iminomethyl]phenyl]methyl]-2-[()]-[3-benzylsulfonylamino-2-oxo-2*H*-quinolin-1-yl [)]]acetamide. HPLC-MS (0 to 95% AcCN / 6 min @ 1.0 mL / Min @ 254 nm @ 50 °C): retention time 3.38 min, $M+H^+$ = 638.3 for formula $C_{34}H_{31}N_5O_6S$. ^1H NMR (400 MHz, $CDCl_3$): d 4.38 (s, 2H), 4.50 (d, J = 6.0 Hz, 2H), 4.92 (s, 2H), 5.14 (s, 2H), 7.06 (t, J = 7.2 Hz, 1H), 7.13 (t, J = 7.6 Hz, 2H), 7.15-7.24 (m, 6H), 7.30-7.40 (m, 6H), 7.45 (m, 3H), 7.52 (m, 1H), 7.57 (d, J = 8.4 Hz, 2H), 8.65(b, 1H), 9.09 (b, 1H).

The first full paragraph on page 192 has been amended as follows:

Compound **EX-2A** (0.118 g, 0.185 mmol), *p*-toluenesulfonic acid mono hydrate (0.035 g, 0.185 mmol) and 10% Pd on activated

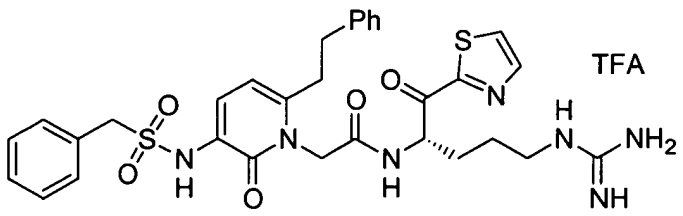
carbon (0.029 g, 0.018 mmol) were mixed with 5 ml methanol. The mixture was stirred for 2 hours under an atmosphere of hydrogen that was introduced through a rubber balloon. After filtering off the catalyst and removing the methanol, the remaining residue was recrystallized in a solvent of 2:1 ether to methanol to yield a white amorphous solid as the product, N-[[4-[(amino)iminomethyl]phenyl]methyll]-2-[()][3-benzylsulfonyl-amino-2-oxo-2*H*-quinolin-1-yl[)]]acetamide *p*-toluenesulfonic acid salt, (0.080 g, yield = 64%). HPLC-MS (0 to 95% AcCN / 6 min @ 1.0 mL / Min @ 254 nm @ 50 °C): retention time 2.81 min, $M+H^+$ = 504.5 for formula $C_{26}H_{25}N_5O_4S$. ^1H NMR (400 MHz, CD_3OD): d 2.36 (s, 3H), 4.52 (s, 2H), 4.57 (s, 2H), 5.15 (s, 2H), 7.18-7.32 (m, 7H), 7.36 (t, J = 7.2 Hz, 2H), 7.48-7.55 (m, 4H), 7.59 (s, 1H), 7.70 (d, J = 8.0 Hz, 2H), 7.74 (d, J = 8.4 Hz, 2H).

The second full paragraph beginning on page 197 and continuing on page 198 has been amended as follows:

EX-5F) A solution of **EX-5E** (0.053 g, 0.157 mmol) in THF and methanol (3:2, 5mL) was treated with 1.0 M LiOH (aq). The reaction mixture was stirred over night. The mixture was concentrated to remove the volatile components. The resulting aqueous solution was acidified with 1N HCl, and a solid precipitated from the solution. After filtration, the filter cake was washed with 1N HCl and water to afford 0.038 g of 2-[3-benzamido-2-oxo-2H-1,8-naphthyridin-1-yl][acetcc]acetic acid **(EX-5F)** as white solid in 74% yield: ^1H NMR (400 MHz, *d*-DMSO) d 13.10 (br s, 1H), 9.53 (s, 1H), 8.78 (s, 1H), 8.51-8.50 (m, 1H), 8.26 (d, *J* = 7.8 Hz, 1H), 7.93 (d, *J* = 8.1 Hz, 2H), 7.62-7.51 (m, 3H), 7.36-7.32 (m, 1H), 5.14 (s, 2H); ^{13}C NMR (100 MHz, *d*-DMSO) d 169.9, 166.0, 158.7, 148.8, 145.9, 137.5, 134.2, 133.0, 129.5 (2C), 128.8, 128.0 (2C), 120.4, 120.2, 116.2, 43.5; HRMS (EI) calcd for $C_{17}H_{13}N_3O_4$ 324.1004, found 324.098.

The first paragraph on page 202 has been amended as follows:

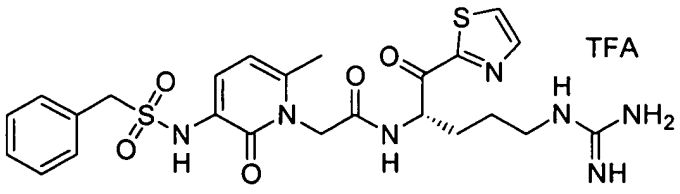
Example 17



N-[[][2(S)- 2-[1-hydroxy-1-(2-thiazolyl)]-5-[[[(4-methoxy-2,3,6-trimethyl)sulfonylamino] iminomethyl]amino]pentyl]-2-[6-(2-phenylethyl)-2-*oxo*-3-[[(phenylmethyl)sulfonyl]amino]-1(2*H*)-pyrid[ine]-1-yl]acetamide (0.084 g, 0.098 mmol) was treated with 1,3-dihydro-1-hydroxy-3,3-bis(trifluoromethyl)-1-oxide-1,2-benziodoxole (0.0588 g, 0.147 mmole) in 1 ml acetonitrile. Similar work-up procedure as in preparing **EX-1E** was used to yield the oxidation product. The oxidation product was treated with thioanisole (0.073 g, 0.59 mmol) and 3 ml trifluoroacetic acid for 6 hours. After removing the TFA, the residue was triturated in ether. It was purified by a preparative C-18 reverse HPLC column using a gradient that proceed from 5% to 95% acetonitrile in H_2O in the presence of 0.1% TFA in 30 minutes to yield the product, N-[[][2(S)- 2-[1-*Oxo*-1-(2-thiazolyl)]-5-[[[][(amino)iminomethyl]amino] pentyl]-2-[6-(2-phenylethyl)-2-*oxo*-3-[[(phenylmethyl)sulfonyl]amino]-1(2*H*)-pyrid[ine]-1-yl]acetamide trifluoroacetic acid salt, as a white amorphous solid (0.0232 g, y = 31 %). HPLC-MS (0 to 95% AcCN / 6 min @ 1.0 mL / Min @ 254 nm @ 50 °C): retention time 3.43 min, $M+H^+$ = 650.2 for formula $C_{31}H_{35}N_7O_5S_2$.

The second full paragraph beginning on page 202 and continuing on page 203 has been amended as follows:

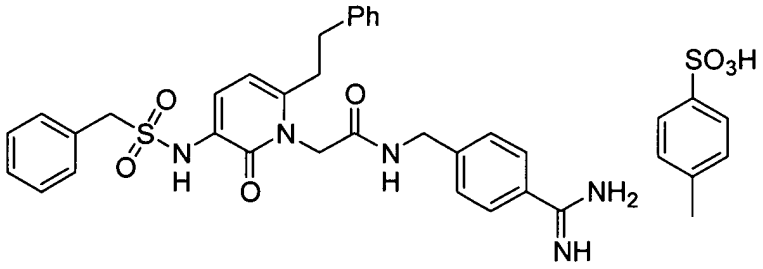
Example 18



This compound, N-[[][2(S)- 2-[1-*Oxo*-1-(2-thiazolyl)]-5-[[(amino)imino[-]methyl]amino] pentyl]-2-[6-methyl-2-*oxo*-3-[[(phenylmethyl)sulfonyl]amino]-1(2*H*)-pyrid[ine]-1-yl]acetamide trifluoroacetic acid salt, was prepared in a similar fashion as for **Example 1**. HPLC-MS (0 to 95% AcCN / 6 min @ 1.0 mL / Min @ 254 nm @ 50 °C): retention time 2.69 min, $M+H^+$ = 560.3 for formula $C_{24}H_{29}N_7O_5S_2$.

The first paragraph of page 203 has been amended as follows:

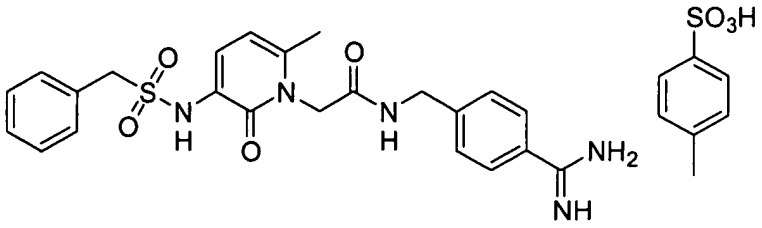
Example 19



The compound, N-[[4-[(amino)iminomethyl]phenyl]methyl]-2-[6-(2-phenylethyl)-2-*oxo*-3-[[(phenylmethyl)sulfonyl]amino]-1(2*H*)-pyrid[ine]-1-yl]acetamide *p*-toluenesulfonic acid salt, was synthesized in a similar fashion as for **Example 2** using 2-[6-(2-phenylethyl)-2-*oxo*-3-[[(phenylmethyl)sulfonyl]amino]-1(2*H*)-pyrid[ine]-1-yl]acetic acid as starting material. HPLC-MS (0 to 95% AcCN / 6 min @ 1.0 mL / Min @ 254 nm @ 50 °C): retention time 3.23 min, $M+H^+$ = 558.5 for formula $C_{30}H_{31}N_5O_4S$. ^1H NMR (400 MHz, CD_3OD): d 2.36 (s, 3H), 2.92 (bm, 4H), 4.43 (s, 2H), 4.54 (s, 2H), 4.87 9s, 2H), 6.10 (d, J = 8.0 Hz, 1H), 7.21 (m, 5H), 7.26-7.31 (m, 8H), 7.55 (d, J = 8.4 Hz, 2H), 7.69 (d, J = 8.0 Hz, 2H), 7.71 (d, J = 8.0 Hz, 2H).

The second full paragraph starting on page 203 and continuing on page 204 has been amended as follows:

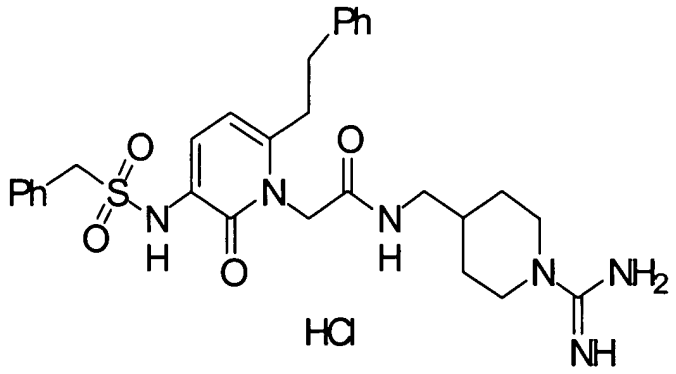
Example 20



This compound, N-[[4-[(amino)iminomethyl]phenyl]methyl]-2-[6-methyl-2-*oxo*-3-[[(phenylmethyl)sulfonyl]amino]-1(2*H*)-pyrid[ine]-1-yl] acetamide *p*-toluenesulfonic acid salt, was synthesized in a similar fashion as for **Example 2** using 2-[6-methyl-2-*oxo*-3-[[(phenylmethyl)sulfonyl]amino]-1(2*H*)-pyrid[ine]-1-yl]acetic acid as starting material. HPLC-MS (0 to 95% AcCN / 6 min @ 1.0 mL / Min @ 254 nm @ 50 °C): retention time 2.41 min, $M+H^+$ = 468.1 for formula $C_{23}H_{25}N_5O_4S$. ^1H NMR (400 MHz, CD_3OD): d 2.34 (s, 3H), 2.36 (s, 3H), 4.43 (s, 2H), 4.53 (s, 2H), 4.87 (s, 2H), 6.15 (d, J = 7.6 Hz, 1H), 7.21-7.31 (m, 8H), 7.56 (d, J = 8.4 Hz, 2H), 7.69 (d, J = 8.0 Hz, 2H), 7.72 (d, J = 8.0 Hz, 2H), 8.70 (b, 1H), 9.19 (b, 1H).

The first full paragraph on page 204 has been amended as follows:

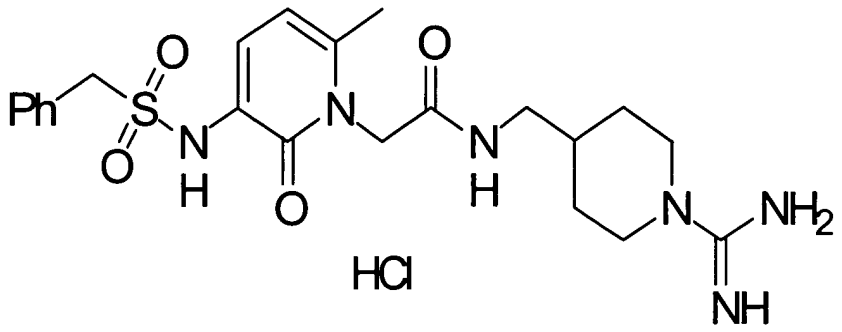
Example 21



This compound was synthesized in a similar fashion as for **Example 2** using 2-[6-(2-phenylethyl)-2-*oxo*-3-[[(phenylmethyl)sulfonyl]amino]-1(2*H*)-pyrid[ine]-1-yl]acetic acid as starting material and coupling it with 4-[1-(N,N-bis-Boc-amidino)piperidinyl]methylamine The coupling product was treated with 4N HCl in dioxane to generate the product. The compounds were purified by reverse phase C-18 HPLC to generate the final pure products. HPLC-MS (0 to 95% AcCN / 6 min @ 1.0 mL / Min @ 254 nm @ 50 °C): retention time 3.10 min, $M+H^+$ = 565.6 for formula $C_{29}H_{37}N_6O_4S$.

The second full paragraph beginning on page 204 and continuing on page 205 has been amended as follows:

Example 22



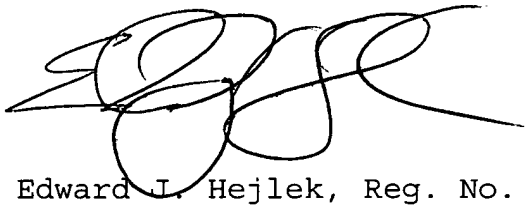
This compound was synthesized in a similar fashion as for **Example 2** using 2-[6-methyl-2-*oxo*-3-[[(phenylmethyl)sulfonyl]amino]-1(2*H*)-pyrid[ine]-1-yl]acetic acid as starting material and coupling it with 4-[1-(N,N-bis-Boc-amidino)piperidinyl]methylamine The coupling product was treated with 4N HCl in dioxane to generate the product. The compounds were purified by reverse phase C-18 HPLC to generate the final pure products. HPLC-MS (0 to 95% AcCN / 6 min @ 1.0 mL / Min @ 254 nm @ 50 °C): retention time 2.42 min, $M+H^+$ = 475.3 for formula $C_{22}H_{31}N_6O_4S$.

CONCLUSION

In light of the foregoing, Applicants request entry of the amendments to the specification and claims, addition of new claim 62, withdrawal of all claim rejections, and solicit an allowance of the claim. The Examiner is invited to contact the undersigned attorney should any issue remain unresolved.

A check for $400.00 is enclosed for a two month extension of time fee. The Commissioner is hereby authorized to charge any underpayment and credit any overpayment of government fees to Deposit Account No. 19-1345.

Respectfully submitted,



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